

ID: CCA-519843-14

[Third Party Communication:

UILC: 6221.00-00

Date of Communication: Month DD, YYYY]

Number: **201424022**

Release Date: 6/13/2014

From: [REDACTED]
Sent: Monday, May 19, 2014 8:43 AM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: RE: TEFRA Question

P.S. At risk under section 465 does not apply to partnerships. Hambrose v. Commissioner. These would require affected item stat notices following the proceeding to the partners of .